

Mesa Union School District

***Agenda for the Measure O Citizens' Oversight Committee Meeting to be held on June 29, 2020, at 5:00 p.m. via
teleconference at <https://meet.google.com/vgn-fuaj-wrm>***

1. CALL TO ORDER

- A. Pledge of Allegiance
- B. Recognition of a Quorum

2. ADOPTION OF AGENDA-Action

3. MINUTES-Action

4. CORRESPONDENCE-

5. INFORMATION/ACTION

A. Introduction of Members:Information

B. Citizens' Oversight Committee Orientation:Information/Action

- 1. Presentation/Discussion of Purpose and Functions of Measure O Citizens' Oversight Committee
- 2. Discussion of Citizens' Oversight Committee Officers-Discussion of Suggested Offices and Duties of each Office
- 3. Discussion of the Ralph M. Brown Act (California Open Meeting Law)/Committee Bylaws

C. Superintendent Report on Bond Program:Information

- 1. Summary of Bond Measure: Background
- 2. The Voter-Approved Bond Project List
- 3. Summary of Bonds Issued to Date
- 4. Summary of Expenditures to Date
- 5. Comments and questions from COC Members
- 6. Comments from Public

D. Approval of Annual Report:Action

- 1. Review Draft Report and Approve as presented, or motion to approve with specific changes.

6. ADJOURNMENT

Time: _____

In accordance with requirements of the Americans with Disabilities Act and related federal regulations, individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's office at least two days before the meeting.

**MESA UNION SCHOOL DISTRICT
CITIZENS' BOND OVERSIGHT COMMITTEE BYLAWS
FOR MEASURE O
GENERAL OBLIGATION BONDS**

Adopted by the Governing Board of the District on January 15, 2019

Section 1. Committee Established. The Mesa Union School District (the "District") in Sonoma County, California, was successful at the election conducted on November 6, 2018 (the "Bond Election") in obtaining authorization from the District's voters to issue up to \$9.875 million aggregate principal amount of the District's general obligation bonds ("Measure O"). The election was conducted under Proposition 39, chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code of the State ("Proposition 39"). Pursuant to Section 15278 of the Education Code, the District is now obligated to establish this Citizens' Bond Oversight Committee (the "Committee") in order to satisfy the accountability requirements of Proposition 39. The Governing Board of the Mesa Union School District (the "Board") hereby establishes the Committee, to be known as the "Citizens' Bond Oversight Committee for Measure O," which shall have the duties and rights set forth in these Bylaws.

Section 2. Purposes. The purposes of the Committee are set forth in Proposition 39, and these Bylaws are specifically made subject to the applicable provisions of Proposition 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the *Ralph M. Brown Public Meetings Act* of the State of California, Government Code Section 54950 *et seq.* (the "Brown Act"), and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, as set forth in Proposition 39, but without expending bond funds on such support.

The proceeds of general obligation bonds issued pursuant to the authority of the Bond Election are hereinafter referred to as "bond proceeds." The Committee shall confine its review of District expenditures specifically to expenditures of bond proceeds generated under Measure O. Regular and deferred maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee's review.

Section 3. Duties. To carry out its stated purposes, the Committee shall perform only the following duties:

3.1 **Inform the Public.** The Committee shall inform the public concerning the District's expenditure of bond proceeds. In fulfilling this duty, all official communications of the Committee to either the Board or the public shall come from the Chair acting on behalf of the Committee. The Chair shall only release information that reflects the consensus view of the Committee.

3.2 **Review Expenditures.** The Committee shall review expenditure reports produced by the District to ensure that (a) bond proceeds were expended only for the purposes set forth in Measure O; and (b) no bond proceeds have been used for teacher or administrative salaries or other operating expenses.

3.5 **Annual Report.** At least one time annually, commencing with the end of the first

fiscal year in which any bond proceeds are expended, and continuing through the end of the fiscal year in which bond proceeds have been spent in full, the Committee shall prepare an annual written report, the findings of which shall be summarized by the Chair of the Committee to the Board in public session, which annual written report shall include the following:

- (a) A statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and
- (b) A summary of the Committee's proceedings and activities for the preceding year.
- (c) Annual reports shall be posted on the District's website in accordance with Sections 7 and 8 hereto.

3.4 Duties of the Board/Superintendent. Either the Board or the Superintendent, as the Board shall determine, shall have the following powers reserved to it, and the Committee shall have no jurisdiction over the following types of activities:

- (a) Approval of contracts,
- (b) Approval of change orders,
- (c) Expenditures of bond funds,
- (d) Handling of all legal matters,
- (e) Approval of project prioritization, project plans and schedules,
- (f) Approval of all deferred maintenance plans, and
- (g) Approval of the sale of bonds.

3.5 Measure O Projects Only. In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the Board has not charged the Committee with responsibility for:

- (a) Projects financed through the State of California, developer fees, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the oversight of the Committee.
- (b) The establishment of priorities and order of construction for bond projects, which shall be made by the Board in its sole discretion.
- (c) The selection of architects, engineers, soils engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on District criteria established by the Board in its sole discretion.

- (d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent), which shall be determined by the Board in its sole discretion.
- (e) The selection of independent audit firm(s), performance and financial audit consultants and such other consultants as are necessary to support the activities of the Committee.
- (f) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the Board's sole discretion as part of carrying out its function under Proposition 39.

Section 4. Authorized Activities.

4.1 In order to perform the duties set forth in Section 3, the Committee may engage in the activities authorized under Education Code Section 15278 subsection (c), including:

- (a) Receive and review copies of the District's annual independent performance audit and annual independent financial audit, required by Article XIII A of the California Constitution.
- (b) Inspect school facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the District's Superintendent.
- (c) Review copies of deferred maintenance plans developed by the District.
- (d) Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.

Section 5. Membership.

5.1 Number.

The Committee shall consist of at least seven (7) members appointed by the Board upon the recommendation of the Superintendent from a list of candidates submitting written applications, and based on criteria established by Proposition 39, to wit:

- One (1) member shall be the parent or guardian of a child enrolled in the District.
- One (1) member shall be the parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the P.T.A. or a school site council.
- One (1) member active in a business organization representing the

business community located in the District.

- One (1) member active in a senior citizens' organization.
- One (1) member active in a bona-fide taxpayers association.
- Two (2) members of the community at-large.

Additional members of the community at-large may be appointed at the Board's sole discretion; however, the Board is only required to appoint seven members meeting the above criteria.

5.2 Qualification Standards.

- (a) To be a qualified person, Committee members must be at least 18 years of age.
- (b) As specifically prohibited by Education Code Section 15282, the Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.
- (c) Residency in District boundaries is not required for service on the Committee. However, preference may be given to applicants who reside within District boundaries.

5.3 Ethics Rules Applicable to Committee: No Conflicts of Interest. The prohibitions contained in Article 4 (commencing with Section 1090) and Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code (the "Conflicts Laws") apply to members of the Committee. As provided therein, members of the Committee shall not be financially interested in District contracts within the meaning of State law, or engage in any activity for compensation that is in conflict with such member's duties described herein. The Committee is established to inform the public regarding the expenditure of bond proceeds. Committee members are not public officials of a government agency with decision-making authority within the meaning of the Political Reform Act of 1974, and the Committee is not a decision-making authority. By accepting appointment to the Committee, each member agrees to comply with the Committee Ethics Policy attached to these Bylaws, and to complete and file with the District's business official each year the Fair Political Practice Commission Form 700 Statement of Economic Interests.

5.4 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, commencing on the date of the first meeting of the Committee. No member may serve more than three (3) consecutive terms. This limitation shall not prevent a former Committee member whose term has expired from serving again following a one-year period from such expiration. In order to stagger the expiration dates of the terms of initial members, at the Committee's first meeting select three members to serve for an initial one (1) year term and the remaining members to serve an initial two (2) year term. To identify members serving initial one-year terms, members will draw lots or take volunteers for the first initial short term.

5.5 Appointment. Members of the Committee shall be appointed by the Board through the following process: (a) the District shall notify the public through its customary forums that it is accepting applications for Committee members, which may include posting at

school sites, advertising in the local newspapers, and/or posting notice on the District's website, as well as the solicitation of local groups for applications; (b) applications shall be made available at the District office and/or through the District's web site; (c) the Superintendent will review the applications which have been submitted by the stated deadline; and (d) the Superintendent will make recommendations to the Board with respect to appointment. Appointments shall be made by the Board upon approval by majority vote at an open meeting. Appointments shall be recorded in the Board minutes.

5.6 Removal; Vacancy. The Board may remove any Committee member for cause, which includes failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, the seat shall be declared vacant. The Board, in accordance with the established appointment process shall fill any vacancies on the Committee. The District shall make best efforts to fill vacancies within 90 days. Members whose terms have expired may continue to serve on the Committee until their successor has been appointed. In the event the District is unable to appoint members meeting the criteria listed in Section 5.1, the Committee may proceed with one or more vacancies.

5.7 Compensation. The Committee members shall not be compensated for their services.

5.8 Authority of Members. (a) Committee members shall not have the authority to direct staff of the District; (b) individual members of the Committee retain the right to address the Board as an individual or, on behalf of the Committee if said member has been authorized to do so by a majority vote of the Committee; and (c) the Committee shall have the right to request and receive only copies of any public records relating to Measure O funded projects.

Section 6. Meetings of the Committee.

6.1 Regular Meetings. The Committee shall meet at least once a year, or more frequently as the Committee deems it necessary to discharge its duty, but no more frequently than quarterly. At the end of each meeting, the Committee shall identify the next approximate meeting date.

6.2 Location. All meetings shall be held within the Mesa Union School District, located in Contra Costa County, California.

6.3 Procedures. All meetings shall be open to the public in accordance with the Brown Act. Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business.

Section 7. District Support.

7.1 Technical and Administrative Support. As provided by Education Code Section 15280, the District shall provide to the Committee necessary technical and administrative assistance in furtherance of its purposes and to publicize its conclusions. Such support shall include:

- (a) preparation of and posting of public notices and agendas as required by the Brown Act, ensuring that all meetings notices and agendas are

- provided in the same manner as meetings of the District's Board;
- (b) provision of a meeting room, including any necessary audio/visual equipment;
 - (c) preparation and copies of any documentary meeting materials, such as agendas, minutes and reports;
 - (d) providing bond expenditure reports produced by the District for review at each meeting;
 - (d) retention of all Committee records and reports; and
 - (e) providing public access to Committee meeting minutes and reports on an Internet website maintained by the District.

7.2 Copies of Bond Audits. Pursuant to Education Code Section 15286, the District shall submit a copy of its annual bond financial audit and performance audit, prepared each fiscal year, to the Committee at the same time such audits are submitted to the Board, and in any event no later than March 31 of each year. In addition, pursuant to Education Code Section 15280(a)(2), if findings, recommendations or concerns are identified in such audits, within three months of receiving the audits, the District shall provide the Committee with responses to such findings.

7.3 Staff Support. A member of the District staff shall attend Committee meetings in order to report on the status of projects and the expenditure of bond proceeds.

Section 8. Reports. The Committee must produce at least one annual report as referenced in Section 3.5. In addition, the Committee may report to the Board from time to time in order to inform the Board on the activities of the Committee. Any such reports shall be in writing and shall summarize the proceedings and activities conducted by the Committee. Such reports shall also be made available on the District's internet web site link to Measure O.

Section 9. Officers. The Superintendent shall appoint the initial Chair for purposes of conducting the first meeting of the Committee. At the first meeting, the Committee shall elect by majority vote of its members a Chair and a Vice-Chair, who shall act as Chair only when the Chair is absent. The Chair and Vice-Chair shall serve in such capacities for a term of one year and may be re-elected by vote of a majority of the members of the Committee.

Section 10. Amendment of Bylaws. These Bylaws may be amended by the Governing Board of the District. Any amendment to these Bylaws shall be approved by a majority vote of the Board.

Section 11. Termination. The Committee shall automatically terminate and disband concurrently with the Committee's submission of the final Annual Report which reflects the final accounting of the expenditure of all Measure O monies.

CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members in carrying out their responsibilities. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

POLICY

- **CONFLICT OF INTEREST.** A Committee member shall not make or influence a District decision related to: (1) any contract funded by bond proceeds, or (2) any construction project which will benefit the Committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

- **OUTSIDE EMPLOYMENT.** A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any construction project.

- **COMMITMENT TO UPHOLD LAW.** A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Mesa Union School District.

- **COMMITMENT TO DISTRICT.** A Committee member shall place the interests of the District above any personal or business interest of the member.

APPENDIX A

FULL TEXT OF BOND MEASURE

BOND AUTHORIZATION

By approval of this measure by at least 55 percent of the registered voters voting on the measure, the Mesa Union School District will be authorized to issue and sell bonds of up to \$9.875 million in aggregate principal amount at interest rates not to exceed legal limits and to provide financing for the specific types of school facilities projects listed in the Bond Project List described below, subject to all the accountability requirements specified below.

ACCOUNTABILITY REQUIREMENTS

The provisions in this section are specifically included in this measure in order that the voters and taxpayers in the District may be assured that their money will be spent wisely. Expenditures to address specific facilities needs of the District will be in compliance with the requirements of Article XIII A, Section 1(b)(3), of the State Constitution and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Education Code Sections 15264 and following.)

Evaluation of Needs. The School Board has identified detailed facilities needs of the District and has determined which projects to finance from a local bond. The School Board hereby certifies that it has evaluated safety, class size reduction, enrollment growth, and information technology needs in developing the Bond Project List shown below.

Independent Citizens' Oversight Committee. Following approval of this measure, the Board of Trustees will establish an Independent Citizens' Oversight Committee, under Education Code Sections 15278 and following, to ensure bond proceeds are expended only on the types of school facilities projects listed below. The committee will be established within 60 days of the date when the results of the election appear in the minutes of the School Board.

Performance Audits. The School Board will conduct annual, independent performance audits to ensure that the bond proceeds have been expended only on the school facilities projects listed below.

Financial Audits. The School Board will conduct annual, independent financial audits of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed below.

Government Code Accountability Requirements. As required by Section 53410 of the Government Code, (1) the specific purpose of the bonds is set forth in this Full Text of the Measure, (2) the proceeds from the sale of the bonds will be used only for the purposes specified in this measure, and not for any other purpose, (3) the proceeds of the bonds, when and if issued, will be deposited into a building fund to be held by the Ventura County Treasurer, as required by the California Education Code, and (4) the Superintendent of the District shall cause an annual report to be filed with the Board of

Trustees of the District not later than January 1 of each year, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the projects listed in this measure, as required by Sections 53410 and 53411 of the Government Code.

NO TEACHER OR ADMINISTRATOR SALARIES

Proceeds from the sale of bonds authorized by this measure shall be used only for the purposes specified in Article XIII A, Section 1(b)(3), those being for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and the acquisition or lease of school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

STATE MATCHING FUNDS

The following statement is included in this measure pursuant to Education Code Section 15122.5: Approval of this measure does not guarantee that the proposed project or projects that are the subject of bonds under this measure will be funded beyond the local revenues generated by this measure. The District's proposal for the project or projects described below may assume the receipt of matching state funds, which, if available, could be subject to appropriation by the Legislature or approval of a statewide bond measure.

USE OF ESTIMATES AND PROJECTIONS

Any estimates or projections in the bond measure or ballot materials, such as relating to estimated tax rates, the duration of issued bonds and related tax levies and collections are provided as informational only. Such amounts are estimates and are not maximum amounts or limitations on the terms of the bonds, the tax rate or duration of the tax supporting repayment of issued bonds. Such estimates depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan, including but not limited to the amount of bonds issued and outstanding at any one time, the interest rates applicable to issued bonds, market conditions at the time of sale of the bonds, when bonds mature, timing of project needs and changes in assessed valuations in the District. As such, while such estimates and approximations are provided based on information currently available to the District and its current expectations, such estimates and approximations are not limitations and are not binding upon the District.

BOND PROJECT LIST

Scope of Projects. Bond proceeds will be expended on the modernization, renovation, expansion, acquisition, construction/reconstruction, rehabilitation, and/or replacement of school facilities of the Mesa Union School District, including the furnishing and equipping of such school facilities. This measure authorizes bond projects to be undertaken at all current and future sites of the District.

School Facility Project List. The items presented on the following list are the types of projects authorized to be financed with voter-approved bond proceeds. Specific examples included on this list are not intended to limit the broad types of projects

described and authorized by this measure. The types of projects authorized at **Mesa Union School (First Built in 1939 with additions in the 1950's and 1960's, and late 1990's)** are:

- Repair, replace, or provide heating, ventilation and air-conditioning systems
- Make health, safety and handicapped accessibility (ADA) improvements
- Repair, renovate, and replace site utility systems including deteriorating plumbing sewer systems, and inadequate electrical systems.
- Renovate and modernize outdated classrooms, restrooms and school facilities include replacing failing exterior and interior doors and hardware, upgrading kitchen equipment, and replacing/ upgrading aging or worn flooring and ceilings
- Make energy efficiency improvements as needed including replacing/upgrading outdated windows, old interior lighting, and installing solar panels
- Repair or replace leaky or aging roofs
- Improve playgrounds and playfields for school and community use including replacing/repairing play structure and rubber/turf play surfaces, and replacing/ upgrading athletic equipment
- Improve student safety by repaving broken asphalt fire lanes and playground areas
- Repair/renovate aging relocatable classroom buildings; provide new relocatable classrooms to reduce class sizes/accommodate growth
- Provide new shade structure/outdoor dining and replace lunch tables
- Make safety and security improvements including increase/upgrade campus security fencing, increase security camera coverage, provide access control door hardware
- Upgrade and improve campus telephone and data system infrastructure
- Campus security system/monitoring including exterior PA system speakers

Each of the bond projects described in this Bond Project List include the costs of furnishing and equipping such facilities, and all costs which are incidental but directly related to the types of projects described above. Examples of incidental costs include, but are not limited to: costs of design, engineering, architect and other professional services, facilities assessments, inspections, site preparation, utilities, landscaping, construction management and other planning and permitting, legal, accounting and similar costs; independent annual financial and performance audits; a customary construction contingency; demolition and disposal of existing structures; the costs of interim housing and storage during construction including relocation and construction costs incurred relating to interim facilities; rental or construction of storage facilities and other space on an interim basis for materials and other equipment and furnishings displaced during construction; costs of relocating facilities and equipment as needed in connection with the projects; interim classrooms and facilities for students, administrators, and school functions, including modular facilities; federal and state-mandated safety upgrades; addressing unforeseen conditions revealed by construction/modernization and other necessary improvements required to comply with existing building codes, including the Field Act; access requirements of the Americans

with Disabilities Act; costs of the election; bond issuance costs; and project administration during the duration of such projects, as permitted by law.

The scope and nature of any of the specific projects described above may be altered by the District as required by unforeseen conditions that may arise during the course of design and construction. In the event that a modernization or renovation project is more economical for the District to be undertaken as new construction, this bond measure authorizes land acquisition, relocation and construction and/or reconstruction, and all costs relating thereto, for said reason or, alternatively, based on other considerations deemed in the best interest of the District by the Governing Board. In addition, this measure authorizes the acquisition of real property, including necessary rights of ways or other real property interests, required to expand District facilities, to provide access to school or other District facilities, or to provide additional school or related facilities. In addition, authorized projects include reimbursements for paid project costs and paying and/or prepaying interim or previously obtained financing for the types of projects included on the project list, such as bond anticipation notes, and including payment and prepayment of lease payments relating to projects and/or equipment previously financed.

Approval of the District's bond measure does not guarantee that all of the identified projects within this Bond Project List will be funded beyond what can be completed with local funds generated by the bond measure. The District may pursue funds from the State of California, if available, to complete certain of the identified facilities projects.

The order in which school facilities projects are listed in the foregoing Bond Project List does not suggest an order of priority. Project priorities will be determined by the Governing Board. The District is unable to anticipate all unforeseen circumstances which may prevent some of the projects listed above from being undertaken or completed.

Detail for Dates 07/01/2019 to 06/30/2020

Fiscal Year 2019/20

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
(011185)	212-9791-0000-0-	- - - - -	BegFndBal,Unrestrict						
		BB20-00008	Starting Balance From (9790 , Un	07/01/19				3,860,000.00	3,860,000.00
		BR20-00094	Budget Revision,BR20-01,Fund 2	12/12/19		3,860,000.00			3,860,000.00
			Account Total	06/30/20	.00	3,860,000.00	.00	3,860,000.00	

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Account Balance
(011143)	212-8660-0000-0-0000-0000-000-0000-0		Interest,Unrestrict,Undis					
		BR20-00094	Budget Revision,BR20-01,Fund 2	12/12/19		48,000.00		48,000.00
		CT20-00544	INT 2020Q1P1 FUN 20JV-145	12/19/19			11,720.46	36,279.54
		CT20-00715	INT 2020Q1P2 FUN 20JV-182	01/30/20			11,720.46	24,559.08
		CT20-00852	INT 2020Q2P1 FUN 20JV-218	03/18/20			9,839.47	14,719.61
		CT20-00966	INT 2020Q2P2 FUN 20JV-255	04/29/20			9,839.47	4,880.14
		BR20-00216	Budget Revision,BR20-03,Fund 2	05/26/20		32,000.00		36,880.14
		CT20-01077	INT 2020Q3P1 FUN 20JV-292	06/01/20			8,635.66	28,244.48
			Account Total	06/30/20	.00	80,000.00	51,755.52	
(011233)	212-8660-0000-0-0000-0000-000-PRY-0000-0		Interest,Unrestrict,Undis					
		GJ20-00022	P/T Interest adj	11/04/19			24,204.98	24,204.98-
		BR20-00094	Budget Revision,BR20-01,Fund 2	12/12/19		24,205.00		.02
			Account Total	06/30/20	.00	24,205.00	24,204.98	
			Total for Revenue Accounts		.00	104,205.00	75,960.50	28,244.50

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
(011428)	212-5800-0000-0-0000-8100-000-000-0000-0		Prof Svc,Undistrib,Unrest						
		BR20-00216	Budget Revision,BR20-03,Fund 21	05/26/20		40,000.00			40,000.00
(011192)	212-5800-0000-0-0000-9100-000-000-0000-0		Prof Svc,Undistrib,Unrest						
	MUFG UNION BANK, N	EX20-00659	Acct 6712243700 Apr19-Mar20	11/04/19				210.00	210.00-
		BR20-00094	Budget Revision,BR20-01,Fund 21	12/12/19		210.00			.00
			Account Total	06/30/20	.00	210.00	.00	210.00	
(011213)	212-5899-0000-0-0000-8100-000-000-0000-0		Legal,Undistrib,Unrestric						
P0320-00163	DANNIS WOLIVER KEL	EN20-00506	legal fees	09/11/19			1,084.50		1,084.50-
P0320-00163	DANNIS WOLIVER KEL	EN20-00627	legal fees	09/20/19			1,084.50-		.00
P0320-00163	DANNIS WOLIVER KEL	EX20-00423	legal fees	09/20/19				1,084.50	1,084.50-
P0320-00193	DANNIS WOLIVER KEL	EN20-00681	legal fees	10/07/19			363.50		1,448.00-
P0320-00193	DANNIS WOLIVER KEL	EN20-00769	legal fees	10/17/19			363.50-		1,084.50-
P0320-00193	DANNIS WOLIVER KEL	EX20-00569	legal fees	10/17/19				363.50	1,448.00-

selection Filtered by User Permissions, (Org = 603, Online/Offline = N, Fiscal Year = 2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 212, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

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Detail for Dates 07/01/2019 to 06/30/2020

Fiscal Year 2019/20

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
(011213) 212-5899-0000-0-0000-8100-000-0000-0 Legal,Undistrib,Unrestric (continued)									
		BR20-00094	Budget Revision,BR20-01,Fund 21	12/12/19		1,449.00			1.00
P0320-00401	DANNIS WOLIVER KEL	EN20-01570	cnstruction issues	05/07/20			316.00		315.00-
P0320-00401	DANNIS WOLIVER KEL	EN20-01611	cnstruction issues	05/21/20			316.00-		1.00
P0320-00401	DANNIS WOLIVER KEL	EX20-01485	cnstruction issues	05/21/20				316.00	315.00-
		BR20-00216	Budget Revision,BR20-03,Fund 21	05/26/20		1,051.00			736.00
VR20-00522	DANNIS WOLIVER KEL	EN20-01710	construction issues	06/25/20			92.00		644.00
Account Total				06/30/20	.00	2,500.00	92.00	1,764.00	
(011186) 212-6170-0000-0-0000-8500-000-000-0000-0 Site Impr,Undistrib,Unres									
P0320-00019	DAVE BANG ASSOC, II	EN20-00040	New rubber surfacing on playgrou	07/08/19			47,591.53		47,591.53-
P0320-00022	SCOTT & SONS ELECT	EN20-00067	parking lot lighting	07/10/19			9,892.00		57,483.53-
P0320-00054	ATHLETIC STUFF	EN20-00208	playground equipment	07/30/19			2,458.40		59,941.93-
P0320-00055	ATHLETIC STUFF	EN20-00209	playground equipment	07/30/19			5,315.89		65,257.82-
P0320-00065	NVB PLAYGROUNDS, I	EN20-00256	playground equipment	08/12/19			799.91		66,057.73-
P0320-00074	BC RINCON CONSTRU	EN20-00267	re-paving playground	08/13/19			137,473.92		203,531.65-
P0320-00074	BC RINCON CONSTRU	EN20-00342	re-paving playground	08/21/19			7,082.68		210,614.33-
P0320-00074	BC RINCON CONSTRU	EN20-00379	re-paving playground	08/23/19			137,328.77-		73,285.56-
P0320-00074	BC RINCON CONSTRU	EX20-00222	re-paving playground	08/23/19				137,328.77	210,614.33-
P0320-00055	ATHLETIC STUFF	EN20-00410	playground equipment	08/28/19			5,315.89-		205,298.44-
P0320-00055	ATHLETIC STUFF	EX20-00239	playground equipment	08/28/19				5,315.89	210,614.33-
P0320-00019	DAVE BANG ASSOC, II	EN20-00433	New rubber surfacing on playgrou	08/30/19			47,591.53-		163,022.80-
P0320-00022	SCOTT & SONS ELECT	EN20-00434	parking lot lighting	08/30/19			9,892.00-		153,130.80-
P0320-00019	DAVE BANG ASSOC, II	EX20-00272	New rubber surfacing on playgrou	08/30/19				47,591.53	200,722.33-
P0320-00022	SCOTT & SONS ELECT	EX20-00273	parking lot lighting	08/30/19				9,892.00	210,614.33-
P0320-00065	NVB PLAYGROUNDS, I	EN20-00664	playground equipment	09/26/19			799.91-		209,814.42-
P0320-00065	NVB PLAYGROUNDS, I	EX20-00481	playground equipment	09/26/19				799.91	210,614.33-
P0320-00054	ATHLETIC STUFF	EN20-00763	playground equipment	10/16/19			2,458.40-		208,155.93-
P0320-00074	BC RINCON CONSTRU	EN20-00764	re-paving playground	10/16/19			7,227.83-		200,928.10-
P0320-00054	ATHLETIC STUFF	EX20-00562	playground equipment	10/16/19				2,458.40	203,386.50-
P0320-00074	BC RINCON CONSTRU	EX20-00563	re-paving playground	10/16/19				7,227.83	210,614.33-
		BR20-00094	Budget Revision,BR20-01,Fund 21	12/12/19		211,000.00			385.67
Account Total				06/30/20	.00	211,000.00	.00	210,614.33	
(011324) 212-6170-0000-0-0000-8500-000-000-SAFE-0 Site Impr,Undistrib,Unres									
		BR20-00216	Budget Revision,BR20-03,Fund 21	05/26/20		80,000.00			80,000.00

selection Filtered by User Permissions, (Org = 603, Online/Offline = N, Fiscal Year = 2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 212, Obj Digits = 0, Page Break Lvl =)

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Detail for Dates 07/01/2019 to 06/30/2020

Fiscal Year 2019/20

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
(011324) 212-6170-0000-0-0000-8500-000-000-SAFE-0 Site Impr,Undistrib,Unres (continued)									
P0320-00414	EARTH SYSTEMS	EN20-01630	Inspection and testing services for	05/31/20			12,000.00		68,000.00
B0320-00071	DASH CONSTRUCTION	EN20-01650	security gate	06/04/20			76,120.00		8,120.00-
			Account Total	06/30/20	.00	80,000.00	88,120.00	.00	
(011322) 212-6250-0000-0-0000-8500-000-000-SAFE-0 OthrCsts,Undistrib,Unrest									
P0320-00402	CYBER COPY	EN20-01577	digital cyber copy room	05/12/20			151.50		151.50-
P0320-00408	VENTURA COUNTY ST	EN20-01607	Advertisement	05/18/20			335.04		486.54-
		BR20-00216	Budget Revision,BR20-03,Fund 21	05/26/20		500.00			13.46
P0320-00412	CYBER COPY	EN20-01624	Digital cyber copy room	05/26/20			25.50		12.04-
P0320-00408	VENTURA COUNTY ST	EN20-01627	Advertisement	05/27/20			335.04-		323.00
P0320-00408	VENTURA COUNTY ST	EX20-01518	Advertisement	05/27/20				335.04	12.04-
P0320-00402	CYBER COPY	EN20-01643	digital cyber copy room	06/03/20			151.50-		139.46
P0320-00402	CYBER COPY	EX20-01531	digital cyber copy room	06/03/20				151.50	12.04-
P0320-00412	CYBER COPY	EN20-01659	Digital cyber copy room	06/04/20			25.50-		13.46
P0320-00412	CYBER COPY	EX20-01546	Digital cyber copy room	06/04/20				25.50	12.04-
			Account Total	06/30/20	.00	500.00	.00	512.04	
(011262) 212-6290-0000-0-0000-8500-000-000-SAFE-0 Inspection,Undistrib,Unre									
B0320-00069	MR INSPECTIONS LLC	EN20-01425	Inspection for gate project	03/06/20			5,000.00		5,000.00-
		BR20-00216	Budget Revision,BR20-03,Fund 21	05/26/20		5,000.00			.00
B0320-00069	MR INSPECTIONS LLC	EN20-01723	Inspection for gate project	06/25/20			1,600.00-		1,600.00
B0320-00069	MR INSPECTIONS LLC	EX20-01622	Inspection for gate project	06/25/20				1,600.00	.00
			Account Total	06/30/20	.00	5,000.00	3,400.00	1,600.00	
Total for Expense Accounts					.00	339,210.00	91,612.00	214,700.37	32,897.63

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
(011188) 212-9720- -- - - - - Res/Enc,									
P0320-00019	DAVE BANG ASSOC, INC	EN20-00040	New rubber surfacing on playground	07/08/19				47,591.53	47,591.53
P0320-00022	SCOTT & SONS ELECT	EN20-00067	parking lot lighting	07/10/19				9,892.00	57,483.53
P0320-00054	ATHLETIC STUFF	EN20-00208	playground equipment	07/30/19				2,458.40	59,941.93
P0320-00055	ATHLETIC STUFF	EN20-00209	playground equipment	07/30/19				5,315.89	65,257.82
P0320-00065	NVB PLAYGROUNDS, INC	EN20-00256	playground equipment	08/12/19				799.91	66,057.73
P0320-00074	BC RINCON CONSTRU	EN20-00267	re-paving playground	08/13/19				137,473.92	203,531.65
P0320-00074	BC RINCON CONSTRU	EN20-00342	re-paving playground	08/21/19				7,082.68	210,614.33
P0320-00074	BC RINCON CONSTRU	EN20-00379	re-paving playground	08/23/19			137,328.77		73,285.56
P0320-00055	ATHLETIC STUFF	EN20-00410	playground equipment	08/28/19			5,315.89		67,969.67

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Detail for Dates 07/01/2019 to 06/30/2020

Fiscal Year 2019/20

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
(011188) 212-9720- -- -- -- -- Res/Enc, (continued)									
P0320-00019	DAVE BANG ASSOC, IN	EN20-00433	New rubber surfacing on playgrou	08/30/19			47,591.53		20,378.14
P0320-00022	SCOTT & SONS ELECT	EN20-00434	parking lot lighting	08/30/19			9,892.00		10,486.14
P0320-00163	DANNIS WOLIVER KEL	EN20-00506	legal fees	09/11/19				1,084.50	11,570.64
P0320-00163	DANNIS WOLIVER KEL	EN20-00627	legal fees	09/20/19			1,084.50		10,486.14
P0320-00065	NVB PLAYGROUNDS, I	EN20-00664	playground equipment	09/26/19			799.91		9,686.23
P0320-00193	DANNIS WOLIVER KEL	EN20-00681	legal fees	10/07/19				363.50	10,049.73
P0320-00054	ATHLETIC STUFF	EN20-00763	playground equipment	10/16/19			2,458.40		7,591.33
P0320-00074	BC RINCON CONSTRU	EN20-00764	re-paving playground	10/16/19			7,227.83		363.50
P0320-00193	DANNIS WOLIVER KEL	EN20-00769	legal fees	10/17/19			363.50		.00
B0320-00069	MR INSPECTIONS LLC	EN20-01425	Inspection for gate project	03/06/20				5,000.00	5,000.00
P0320-00401	DANNIS WOLIVER KEL	EN20-01570	cnstruction issues	05/07/20				316.00	5,316.00
P0320-00402	CYBER COPY	EN20-01577	digital cyber copy room	05/12/20				151.50	5,467.50
P0320-00408	VENTURA COUNTY ST	EN20-01607	Advertisement	05/18/20				335.04	5,802.54
P0320-00401	DANNIS WOLIVER KEL	EN20-01611	cnstruction issues	05/21/20			316.00		5,486.54
P0320-00412	CYBER COPY	EN20-01624	Digital cyber copy room	05/26/20				25.50	5,512.04
P0320-00408	VENTURA COUNTY ST	EN20-01627	Advertisement	05/27/20			335.04		5,177.00
P0320-00414	EARTH SYSTEMS	EN20-01630	Inspection and testing services for	05/31/20				12,000.00	17,177.00
P0320-00402	CYBER COPY	EN20-01643	digital cyber copy room	06/03/20			151.50		17,025.50
B0320-00071	DASH CONSTRUCTION	EN20-01650	security gate	06/04/20				76,120.00	93,145.50
P0320-00412	CYBER COPY	EN20-01659	Digital cyber copy room	06/04/20			25.50		93,120.00
VR20-00522	DANNIS WOLIVER KEL	EN20-01710	construction issues	06/25/20				92.00	93,212.00
B0320-00069	MR INSPECTIONS LLC	EN20-01723	Inspection for gate project	06/25/20			1,600.00		91,612.00
Account Total				06/30/20			.00	.00	214,490.37
								306,102.37	
(011208) 212-9790-0000-0- - - - - Undes/Unap,Unrestrict									
	BR20-00094		Budget Revision,BR20-01,Fund 2	12/12/19		3,719,546.00			.00
	BR20-00158		Budget Revision,BR20-02,Fund 2	02/25/20		3,719,546.00-			.00
	BR20-00158		Budget Revision,BR20-02,Fund 2	02/25/20		3,719,546.00			.00
	BR20-00216		Budget Revision,BR20-03,Fund 2	05/26/20		3,719,546.00-			.00
	BR20-00216		Budget Revision,BR20-03,Fund 2	05/26/20		3,624,995.00			.00
Account Total				06/30/20		.00	3,624,995.00	.00	.00
Total for Ending Balance Accounts						.00	3,624,995.00	214,490.37	306,102.37
									91,612.00

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Detail for Dates 07/01/2019 to 06/30/2020

Fiscal Year 2019/20

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Total for Org 603-Mesa Union School									
		<u>Starting Balance</u>			<u>+ Revenues</u>		<u>- Expenditures</u>		<u>= Calculated Ending Balance</u>
Budgeted		3,860,000.00			104,205.00		339,210.00		3,624,995.00
Actual		3,860,000.00			75,960.50	91,612.00	214,700.37		3,629,648.13

**ANNUAL REPORT OF THE CITIZENS' OVERSIGHT COMMITTEE OF
MESA UNION SCHOOL DISTRICT
FOR FISCAL YEAR 2019-20**

RELATING TO MEASURE O

Introduction. The Citizens' Oversight Committee of Mesa Union School District (the "COC") was formed pursuant to Measure O for the purpose of actively reviewing and reporting on the expenditure of Measure O bond proceeds. The COC is required to advise the public, through at least one report per year which shall be made available on the District's web site, as to whether the District is in compliance with Article XIII A of the California Constitution, the text of Measure O, and the provisions of Education Code Section 15278 and following.

Public Meetings. The COC has met on the following dates and locations:

Meeting Date and Time	Meeting Location
June 29, 2020 at 5:00pm	Via teleconference at https://meet.google.com/vgn-fuaj-wrm

Each meeting was formally scheduled with an agenda posted. Meetings were open to the public. Minutes were taken and posted on the District's web page via the link to information relating to Measure O.

District Support. The District has provided the COC with the administrative support it needs to meet and to perform its review and reporting duties. The District has not spent bond funds in supporting the COC.

Activities of the COC

Review of Expenditures. The COC was provided with expenditure reports prepared by the District at each of its meetings. At each meeting, the COC reviewed the Project List included as part of Measure O and the expenditure reports prepared by District staff. Members of the COC had the opportunity to ask District personnel questions regarding the projects and expenditures.

Review of District Bond Audits. In addition, the District provided the COC with a copy of the annual bond financial audit and performance audit prepared by the District's third-party auditor, which the District has also made available to the public on the District's web site. These audits were provided no later than March 31, with respect to the audit for the prior fiscal year. No Auditor had no findings of irregularities or concerns identified in the audits.

Conclusion of COC. Based on the COC's review of expenditures and other activities, the COC hereby concludes that bond proceeds spent to date by the District have only been spent for the purposes authorized by law, being on the construction, reconstruction, rehabilitation, or replacement of school facilities, including furnishing and equipping of school facilities, or acquisition or lease of real property for school facilities, as more particularly identified in the Project List included as part of Measure O. As a result, the District has complied with California Constitution Article XIII A Section (1)(b)(3), the text of Measure O and Education Code 15278 and following. Furthermore, as required by law, no proceeds were spent on teacher salaries, administrative salaries or on operational expenses.

Approved June 29th, 2020 by the Citizens' Oversight Committee for Measure O.

**CITIZENS' OVERSIGHT COMMITTEE OF
THE MESA UNION SCHOOL DISTRICT**

BY: _____
Chairperson

[Either the Chair or the District Superintendent should provide an oral summary to the District Board at an upcoming meeting, confirming to the Board that the COC annual report has been completed and that the COC concluded that bond spending was consistent with Measure O. The Report is also be posted on the District's web site.]